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MUNICIPAL & PROPERTY
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TOWN OF WEBSTER
OFFICE OF SELECTMEN
945 BATTLE STREET
WEBSTER, NH 03303

Dear Selectmen/Assessing Officials,

The Department of Revenue Administration is charged with the responsibility of annually equalizing the local assessed valuation of municipalities and unincorporated places throughout the state. The Department has conducted a sales-assessment ratio study using market sales, which have taken place in Webster between October 1, 2019 and September 30, 2020. Based on this information, we have determined the average level of assessment of land, buildings and manufactured housing as of April 1, 2020.

Based on the enclosed survey, we have determined a median ratio for the land, buildings and manufactured housing in Webster for Tax Year 2020 to be **80.8%**. The median ratio is the generally preferred measure of central tendency for assessment equity, monitoring appraisal performance, and determining reappraisal priorities, or evaluating the need for reappraisal. The median ratio, therefore, should be the ratio used to modify the market value of properties under review for abatement to adjust them in accordance with the overall ratio of all properties in Webster.

We have also determined the overall equalization assessment - sales ratio for the land, buildings and manufactured housing in Webster for Tax Year 2020 to be **81.5%**. This ratio will be used to equalize the modified local assessed valuation for all land, buildings and manufactured housing in Webster. This ratio does not include any public utility property in Webster, nor will it be used to equalize the net local assessed value of public utilities.

In an effort to provide municipalities with more detailed information regarding their level of assessment (i.e. equalization ratio) and dispersion (i.e. coefficient of dispersion and price-related differential), we have prepared separate analysis sheets for various property types (stratum). See attached summary sheet showing Webster's stratified figures and a further explanation of the DRA's stratified analysis.

Please review the list of sales used in determining your assessment-sales ratio. If any incorrect data has been used, or if you would like to meet with me to discuss this ratio or an alternate ratio methodology as outlined in the accompanying information sheet, please contact me immediately.

You will be notified of Webster's total equalized valuation when the Department has completed its process of calculating the total equalized valuation.

Linda Kennedy
Supervisor

James Gerry
Municipal and Property Director

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.